



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

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GOVERNOR

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DATE: February 3, 2010
TO: Assessors and Equalization Directors
FROM: Kelli Sobel, Executive Director, State Tax Commission
SUBJECT: MCL 211.7d, Senior Citizen and Disabled Family Housing Exemption

Public Act 585 of 2008 changed the Principal Residence Exemption (PRE) status of Senior Citizen and Disabled Housing properties exempt from the collection of taxes under MCL 211.7d, beginning in 2010.

MCL 211.7d, as amended by PA 585 of 2008, states that the property is exempt from the collection of property taxes, and that the Department of Treasury's payment in lieu of tax excludes the state education tax and mills levied under MCL 380.1211; all local school district operating millage, both the standard 18 mills and any supplemental (hold-harmless) mills.

Therefore, the State Tax Commission instructs assessors to report the taxable value of all Senior Citizen and Disabled Housing properties exempt under MCL 211.7d as 100% Principal Residence Exemption (PRE), beginning with the 2010 tax roll.